

Amendments to the Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

1. (Currently Amended) A substantially planar insulating panel comprising:
a rigid frame having an open center and defining a continuous periphery of the panel;

a first wall retained by the frame and a second wall spaced from and opposing the first wall and together with the first wall and the frame defining an enclosed internal space of the panel; and

at least one intermediate insulating wall disposed in the internal space spaced from and intermediate the first and second wall members and which creates to create a first enclosed space in the internal space between the intermediate insulating wall and the first wall and a second enclosed space in the internal space between the intermediate insulating wall and the second wall, wherein the intermediate insulating wall insulates the first wall from the second wall;

wherein the frame comprising an extruded has a uniform cross-sectional profile[;] the profile having forming a series of parallel, spaced apart mounting surfaces arranged about an inner periphery of the frame open center in a stepwise manner connected by substantially perpendicular risers, the mounting surfaces which receive and retain receiving and retaining the walls thereon; the mounting surfaces and arranged in a cascading series such that the areas of the walls diminish sequentially in one direction from one side of the panel to the other and the walls are sequentially spaced apart from each other, the parallel, spaced apart mounting surfaces enabling walls with sequentially larger areas to be inserted into the frame one after another.

2. (Currently Amended) A panel according to claim 1 wherein the frame is a unitary structure and wherein the extruded profile of the frame is formed of a series of linear segments which are miter jointed to form a continuous profile having no mechanical start or end point.

3. (Original) A panel according to claim 2 wherein the miter joints in the frame are welded.

4. (Original) A panel according to claim 3 in which the frame profile in section has at least one cavity for the retention of a moisture-absorbent desiccant material.

5. (Currently Amended) A panel according the claim 4 in which the cavity is able to be sealed prior to the welding of the frame.

6. (Original) A panel according to claim 5 in which the frame profile in elevation has perforations located between the mounting surfaces such that the cavities are in communication with the first and/or second enclosed spaces, such that the perforations allow for the absorption of moisture only from an apposing enclosed space.

7. (Original) A panel according to claim 6 in which the frame profile in section has cavities adapted to provide insulation.

8. (Original) A panel according to claim 7 in which the walls are affixed to the mounting surfaces using a rigid or semi-rigid adhesive which has either ultraviolet-setting or thermo-setting properties.

9. (Original) A panel according to claim 8 in which the mounting surfaces have one or more recesses which act as traps for any excess adhesive used in affixing the walls.

10. (Original) A panel according to claim 9 in which the first and/or second enclosed spaces are sealed and filled with air, argon gas, foam or another insulating material.

11. (Original) A panel according the claim 10 in which the frame includes a gasket-retaining groove adapted to retain a magnetized flexible sealing gasket which provides an airtight seal between the panel and an article to which the panel is fitted.

12. (Original) A panel according to claim 11 in which the frame profile includes a keyway for insertion and mounting of a hinge.

13. (Previously Presented) A panel according to claim 1 in which the frame is formed from a thermal plastics material.

14. (Original) A panel according to claim 13 in which the walls are of glass or thermal plastics planes.

15. (Currently Amended) A method for constructing a substantially planar insulating panel including a frame in which is disposed two walls defining an internal space; the internal space including at least one internal insulating wall which insulates the two outer walls thereby reducing or eliminating condensation on the outer walls of the frame; the method comprising the steps of:

- a. providing two walls of a predetermined size;
- b. providing an insulating wall member;
- c. constructing a continuous peripheral frame having a series of spaced mounting surfaces which receive and retain the walls and insulating wall member, the mounting surfaces arranged in a cascading series such that the areas of the walls diminish sequentially in one direction from one side of the panel to the other and the walls are sequentially spaced apart from each other;
- d. fitting the first wall to an inner mounting surfaces of the frame;
- e. fitting the insulating wall member to a second mounting surface on the frame in a central position relative to the outside surfaces of the frame; and
- f. fitting the second wall to a third mounting surface of the frame such that the walls are in opposing relationship and define the internal space housing the insulating member.

16. (Original) A method according to claim 15 comprising the further step of placing the insulating wall member at an optimum spacing and equidistant from the first and second walls.

17. (New) The method according to claim 15, wherein the mounting surfaces are parallel and spaced apart from each other and connected by substantially perpendicular risers.

18. (New) The method according to claim 15, wherein the frame comprises a series of linear segments miter jointed together to form the continuous peripheral frame prior to the fitting of the walls to their respective mounting surfaces.

19. (New) The method according to claim 18, wherein the linear segments have a uniform cross-sectional profile.

20. (New) The method according to claim 15, wherein fitting the walls to their respective mounting surfaces comprises introducing an adhesive between the mounting surface and corresponding wall.